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Gross Receipts Tax

The gross receipts tax is an in-lieu tax imposed on gross receipts of corporations other than religious or charitable, or admitted insurers operating in the state that are not otherwise required to pay income or franchise taxes. The gross receipts tax is also imposed on electrical corporations whose property tax liability was decreased as a result of the property tax reductions authorized by the 1995 Legislature. See [Utah Code §59-9](#)

Inheritance Tax

Utah's estate tax system is commonly referred to as a "pick up" tax. This is because Utah picks up all or a portion of, the credit for state death taxes allowed on the federal estate tax return (federal form 706 or 706NA). Federal changes phased out the national inheritance tax and, therefore, eliminated Utah's inheritance tax after December 31, 2004. Since there is no longer a federal credit for state death taxes on the federal estate tax return, there is no longer basis for the Utah inheritance tax.

Utah inheritance tax returns do not need to be filed. Utah does not require an Inheritance Tax Waiver.

Insurance Premium and Self Insurance Taxes

These taxes are filed and paid using Taxpayer Access Point (TAP), available at taxexpress.utah.gov. If you already use TAP for other taxes, you can use the same username and password you currently use for TAP. Otherwise, you can easily set up a new TAP account.

The filing and payment methods are as follows:

- Insurance Premium Tax (TC-49) – This form is in fixed-file format, and uploaded to TAP.
- Insurance Premium Tax Payment Coupon (formerly TC-670) – You can make these payments online in TAP. If using the paper coupon, it has been re-numbered as TC-49PC.
- Self Insurer's Tax (TC-420) – This form is in spreadsheet format that can be uploaded to TAP.

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Municipal Energy Tax

All municipal energy monthly, quarterly, and annual returns and reports must be filed electronically at taxexpress.utah.gov.

These electronic returns include:

- TC-62E, *Municipal Energy Sales and Use Tax Return*
- TC-62ER, *Municipal Energy Annual Sales and Use Tax Report*
- TC-62ET, *Municipal Energy Report of Transportation Only Volumes*

Excel templates can be used to upload your return information into TAP.

Municipal Telecom, E911 & Poison Control Taxes

These taxes are filed and paid using Taxpayer Access Point (TAP), available at taxexpress.utah.gov. If you already use TAP for other taxes, you can use the same username and password you currently use for TAP. Otherwise, you can easily set up a new TAP account.

- [Click here to view all tax rates, including telecom-related](#)
- [Zip+4 boundaries for telecom tax rates](#)
- [Pub-62, *Utah Sales Tax Information for Telecommunications Service Providers*](#)